

HOUSE No. 2393

By Mr. Scaccia of Boston, petition of Angelo M. Scaccia for legislation to require the Department of Revenue to file certain tax information with the General Court. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT REQUIRING THE REVIEW OF TAX EXPENDITURES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section six of Chapter fourteen of the Massachu-
2 setts General Laws is hereby amended by adding a new subpara-
3 graph five as follows:—

4 Section 6(5). Shall file with the clerks of the Senate and the
5 House of Representatives, on or before August 15th of each year,
6 a list of all tax expenditures which shall expire during that fiscal
7 year in accordance with section seven of chapter sixty-two,
8 section thirty-one G of chapter sixty-three, and section six A of
9 chapter sixty-four H of the general laws and any other applicable
10 provision of law. Each annual filing shall include, for each
11 expiring tax expenditure, the distribution of the benefit of the tax
12 expenditure among taxpayers by income and the amount of taxes
13 paid, and in the case of corporations, by industry type, and such
14 other information available to the commissioner which shall aid
15 the legislature to review and consider whether said tax expendi-
16 tures should be re-enacted, modified or allowed to expire.

1 SECTION 2. The General Laws are hereby amended by adding
2 the following as a new section 7 of chapter 62:—

3 Section 7. The statutory authority for those tax expenditures as
4 defined in section one of chapter 29 which are created by this
5 chapter and were in effect on or before June 30, 1992 shall expire
6 on June 30, 2006. Notwithstanding any other provision of law,

7 any tax expenditure which is effective after June 30, 1992 shall
8 expire not later than the last day of the fiscal year following the
9 third anniversary of its effective date.

1 SECTION 3. The General Laws are hereby amended by adding
2 the following as a new section 31G of chapter 63:—

3 Section 31G. The tax expenditures as defined in section one of
4 chapter 29 which are created by this chapter and were in effect on
5 or before June 30, 1992 shall expire on June 30, 2006. Notwith-
6 standing any other provision of the law, any tax expenditure which
7 is effective after June 30, 1992 shall expire not later than the last
8 day of the fiscal year following the third anniversary of its effec-
9 tive date.

1 SECTION 4. The General Laws are hereby amended by adding
2 the following as a new section 6A of chapter 64H:—

3 Section 6A. The tax expenditures as defined in section one of
4 chapter 29 which are created by this chapter and were in effect on
5 or before June 30, 1992 shall expire on June 30, 2006. Notwith-
6 standing any other provision of law, any tax expenditure which is
7 effective after June 30, 1992 shall expire not later than the last day
8 of the fiscal year following the third anniversary of its effective
9 date.

1 SECTION 5. Section eighty-three of chapter sixty-two C is
2 hereby amended by adding at the end thereof the following:—

3 (o) Each taxpayer required to report under this section shall
4 report the number of persons employed by the taxpayer on the
5 first day of the taxable year subject to the report and the number
6 of persons employed by the taxpayer on the last day of the taxable
7 year subject to the report. For all such employees, the taxpayer
8 shall specify the number who are employed in Massachusetts on
9 the first and last days of the taxable year subject to the report.